IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 28TH SEPTEMBER 2007 / 6TH ASWINA 1929

WP(C).No. 10371 of 2007(I)

PETITIONER:

CARMAL BHAVAN,
REP. BY SUPERIOR ANNIE PAUL
MURUKKASSERY, IDUKKI DISTRICT.

BY ADV. SRI.P.NARAYANAN

RESPONDENTS:
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1. THE STATE OF KERALA, REP. BY
SECRETARY TO GOVERNMENT, DEPARTMENT OF REVENUE,
SECRETARIAT, THIRUVANANTHAPURAM.

2. THE TAHSILDAR,
ASSESSING AUTHORITY, UDUMBANCHOLA,
IDUKKI DISTRICT.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO.10371/07

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1: TRUE COPY OF THE ARGUMENT NOTE DATED 27.10.06 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXT.P2: TRUE COPY OF THE ORDER G.O(RT) NO.400/07/RD. DATED 30.1.2007 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

EXT.P3: COPY OF THE ASSESSMENT ORDER NO.A5.12615/05/D DIS DATED NIL-2/2007

EXT.P4: COPY OF THE DEMAND NOTICE NO.A5.12615/05/D DIS. DATED 13.2.2007 ISSUED BY THE 2ND RESPONDENT.

EXT.P5: TRUE COPY OF THE ORDER DT.29.7.02 IN LETTER NO.12590/N3/2002/LSGD.

EXT.P6: TRUE COPY OF THE JUDGMENT DATED 2.11.2006 OF THIS HON'BLE COURT IN W.P(C) NO.25958/03.

//TRUE COPY//

ANTONY DOMINIC, J.

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W.P.(C) NO. 10371 OF 2007

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Dated this the 28th day of September, 2007

J U D G M E N T

The prayer in this writ petition is to quash Exhibits P2, P3 and P4 and to direct grant of exemption to the petitioner's building extending the benefit of Section 3(1)(b) of the Kerala Building Tax Act. Exemption was claimed on the basis that the building in question was used for residence of nuns and the same was turned down by the respondents as per the impugned orders.

2. The fact that it is used for the accommodation of nuns has been admitted by the respondents in Para 4 of the statement. If that be so, the petitioner is entitled to the exemption claimed. Resultantly Exhibits P2, P3 and P4 will stand quashed.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp